

UNIFIED SCHOOL DISTRICT NO. 338

Valley Falls, Kansas

Financial Statements

For the Year Ended June 30, 2014

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UNIFIED SCHOOL DISTRICT NO. 338
Financial Statements
For the Year Ended June 30, 2014

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 338
Valley Falls, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 338, (the District), as of and for the year ended June 30, 2014, and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the District to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2014, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2014, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statements) as a whole. The summary of expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of regulatory basis receipts and disbursements-agency funds, and the schedule of regulatory basis receipts, expenditures and unencumbered cash-district activity funds (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Matter

The financial statements include partial prior-year comparative information. Such information does not include all of the information required for a presentation in conformity with the Kansas regulatory basis of accounting. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2013, from which such partial information was derived.

Mye Houser & Company PA

Certified Public Accountants

Lawrence, Kansas
November 20, 2014

UNIFIED SCHOOL DISTRICT NO. 338
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2014

<u>Fund</u>	Beginning Unencumbered Cash <u>Balance</u>	Prior Year Cancelled <u>Encumbrances</u>	<u>Receipts</u>	<u>Expenditures</u>	Ending Unencumbered Cash <u>Balance</u>	Add Encumbrances and Accounts <u>Payable</u>	Ending Cash <u>Balance</u>
General Funds:							
General Fund	\$ -	\$ -	\$ 3,178,121	\$ 3,178,121	\$ -	\$ 4,775	\$ 4,775
Supplemental General	24,998	-	1,014,048	1,026,712	12,334	348	12,682
Special Purpose Funds:							
At Risk (4 yr old)	24,048	-	46,880	49,223	21,705	-	21,705
At Risk (K-12)	10,092	-	204,000	209,836	4,256	-	4,256
Capital Outlay	509,457	-	29,124	299,967	238,614	78,220	316,834
Driver Training	12,814	-	4,015	4,364	12,465	25	12,490
Food Service	89,330	-	203,497	219,937	72,890	-	72,890
Professional Development	14,095	-	19,000	22,000	11,095	-	11,095
Special Education	110,147	-	636,380	616,885	129,642	-	129,642
Vocational Education	11,059	-	93,796	75,795	29,060	-	29,060
Community Learning Center	15,078	-	21,606	24,823	11,861	-	11,861
Textbook Rental	116,094	-	26,562	123,840	18,816	33,167	51,983
Contingency Reserve	258,488	-	48,967	58,984	248,471	27,409	275,880
Grants	-	-	88,602	87,757	845	-	845
KPERS Special Retirement Contribution	-	-	241,425	241,425	-	-	-
Gifts and Grants	13,499	-	3,847	2,004	15,342	-	15,342
Recreation Commission	47,513	-	30,546	42,114	35,945	-	35,945
District Activity	74	-	33,837	28,107	5,804	-	5,804
Bond and Interest Fund	212,423	-	225,418	280,594	157,247	-	157,247
Totals	\$ 1,469,209	\$ -	\$ 6,149,671	\$ 6,592,488	\$ 1,026,392	\$ 143,944	\$ 1,170,336

Composition of Cash

Kendall State Bank	Checking - NOW Account	\$ 1,153,532
	Certificates of Deposit	10,999
	Checking - High School Activity	43,241
	Checking - Elementary Activity	25,105
	Subtotal	1,232,877
	Agency Funds per Statement 4	[62,541]
	Total Reporting Entity	<u>\$ 1,170,336</u>

UNIFIED SCHOOL DISTRICT NO. 338
Notes to the Financial Statements
For the Year Ended June 30, 2014

NOTE 1 - Summary of Significant Accounting Policies

Reporting Entity

USD No. 338 (the District) is a municipal corporation governed by an elected seven-member board. These financial statements include all the accounts for which the District is considered to be financially accountable. The District has no related municipal entities.

Reimbursed Expenses

Expenditures in the amount of \$46,477 and \$10,057 are classified as reimbursed expenses in the General Fund and Supplemental General Fund, respectively. The purpose of these expenditures is payments for goods and services in which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934.

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria:

1. the related disbursement was made in the current year on behalf of the payee,
2. the item paid for was directly identifiable as having been used by or provided to the payee, and
3. the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, and marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c) waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis for accounting.

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

UNIFIED SCHOOL DISTRICT NO. 338
Notes to the Financial Statements
For the Year Ended June 30, 2014

NOTE 1 - Summary of Significant Accounting Policies (Continued)

Fund Descriptions

The following types of funds comprise the financial activities of the District for the year ended June 30, 2014:

Governmental Funds

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific revenues sources (other than Capital Projects and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Agency Fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in the local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after the publication the hearing may be held and the governing body may amend the budget at that time. The budget for the year ended June 30, 2014, was amended for the General Fund.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized which cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances.

Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

UNIFIED SCHOOL DISTRICT NO. 338
Notes to the Financial Statements
For the Year Ended June 30, 2014

NOTE 1 - Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

A legal operating budget is not required for capital project funds, fiduciary funds, and the following special purpose funds:

- Community Learning Center
- Textbook Rental
- Contingency Reserve
- Gifts and Grants

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Ad Valorem Tax Revenues

The determination of assessed valuations and the collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuations on January 1 and the County Clerk spreads the annual assessment on the tax rolls. Property taxes are levied as of November 1 and become a lien on the property as of that date.

Payments are due November 1, becoming delinquent with penalty, December 21. Payments of 50% are accepted through December 20, with the second 50% then being due on or before May 10 of the following year. The County Treasurer is the tax collection agent for all taxing entities within the County. The initial distribution to the subdivisions, including the District, is on or before January 20 of the ensuing year. Additional amounts are distributed on four (4) subsequent dates throughout the calendar year.

NOTE 2 - Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2014. The District has no designated "peak periods".

At June 30, 2014, the District's carrying amount of deposits were \$1,232,877 and the bank balance was \$933,823. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance; \$683,823 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

UNIFIED SCHOOL DISTRICT NO. 338
Notes to the Financial Statements
For the Year Ended June 30, 2014

NOTE 2 - Deposits and Investments (Continued)

In-substance receipt in transit

The District received \$359,695 subsequent to June 30, 2014 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2014.

NOTE 3 - Interfund Transactions

Transfers were as follows:

From	To	Statutory Authority	Amount
General	Special Education	K.S.A. 72-6428	\$ 452,505
General	Contingency Reserve	K.S.A. 72-6428	48,967
Supplemental General	Food Service	K.S.A. 72-6433	20,000
Supplemental General	Professional Development	K.S.A. 72-6433	19,000
Supplemental General	Special Education	K.S.A. 72-6433	162,380
Supplemental General	Vocational Education	K.S.A. 72-6433	85,000
Supplemental General	At-Risk (4 yr old)	K.S.A. 72-6433	32,000
Supplemental General	At-Risk (K-12)	K.S.A. 72-6433	204,000
Textbook Rental	General	K.S.A. 72-6460	38,600
Total			<u>\$ 1,062,452</u>

NOTE 4 - Defined Benefit Pension Plan

Plan Description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas Avenue, Topeka, KS 66603-3803) or by calling 1-888-275-5737.

Funding Policy - K.S.A. 74-419 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employers share.

NOTE 5 - Early Retirement Benefit

The District has a plan which covers teachers who voluntarily take early retirement. A teacher is eligible for early retirement if such employee is a full time, certified employee, has at least fifteen years of full time service, and is eligible for retirement benefits under KPERS, or if such employee is a part time certified employee, has previously served at least fifteen years as a full time employee in Unified School District No. 338, and is eligible for retirement benefits under KPERS.

UNIFIED SCHOOL DISTRICT NO. 338
Notes to the Financial Statements
For the Year Ended June 30, 2014

NOTE 5 - Early Retirement Benefits (Continued)

Benefits are payable until the recipient reaches 65 years of age. The cost of this plan for the year ended June 30, 2014 was \$20,874.

The retirement benefit is not funded but is to be paid from each year's operating budget. The benefits due under the plan for the next five years are as follows:

<u>Year</u>	<u>Total Due</u>
2014-15	\$ 16,902
2015-16	13,427
2016-17	<u>7,469</u>
Total	<u>\$ 37,798</u>

NOTE 6 - Compensated Absences

The District allows certain employees to carryover some of their unused vacation days from one year to the next. These are paid upon termination or retirement if not used. The amount of vacation pay available to employees for use during the fiscal year ending June 30, 2014 is \$13,928.

NOTE 7 - Contingency

The District, receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on these financial statements of the District.

NOTE 8 - Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which it carries commercial insurance. The District has joined other Kansas school districts to participate in Risk Management Services, Inc. (RMS), a worker's compensation insurance public entity risk pool. The pool operates as a common risk management and insurance program for several Kansas school districts. The District pays an annual premium to the pool for its workers compensation insurance coverage. The District's contractual agreement with RMS provides that RMS will be self-sustaining through member premiums and will reinsure through commercial companies for excess claims (for each insured event). The District continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

UNIFIED SCHOOL DISTRICT NO. 338
Notes to the Financial Statements
For the Year Ended June 30, 2014

NOTE 9 - Long-Term Debt

Following is a detailed listing of the District's long-term debt outstanding at June 30, 2014:

<u>Debt Issue</u>	<u>Date Issued</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Original Amount</u>	<u>Outstanding Amount</u>
Series 2008 General Obligation Bonds	8/1/2008	3.90 to 4.70%	9/1/2028	\$ 3,500,000	\$ 440,000
Series 2012 General Obligation Refunding Bonds	12/27/2012	2.00 to 3.00%	9/1/2028	<u>2,885,000</u>	<u>2,825,000</u>
				<u>\$ 6,385,000</u>	<u>\$ 3,265,000</u>

Following is a summary of changes in long-term debt for the year ended June 30, 2014:

<u>Debt Issue</u>	<u>Beginning Principal Outstanding</u>	<u>Additions to Principal</u>	<u>Reductions of Principal</u>	<u>Ending Principal Outstanding</u>	<u>Interest Paid</u>
G.O. Bonds To Be Paid With:					
Tax Levies					
Series 2008	\$ 575,000	\$ -	\$ 135,000	\$ 440,000	\$ 22,838
Series 2012	<u>2,885,000</u>	<u>-</u>	<u>60,000</u>	<u>2,825,000</u>	<u>62,756</u>
	<u>\$ 3,460,000</u>	<u>\$ -</u>	<u>\$ 195,000</u>	<u>\$ 3,265,000</u>	<u>\$ 85,594</u>

Annual debt service requirements to maturity for general obligation bonds to be paid with tax levies:

<u>Year</u>	<u>Principal Due</u>	<u>Interest Due</u>	<u>Total Due</u>
2014-15	\$ 175,000	\$ 78,456	\$ 253,456
2015-16	180,000	71,344	251,344
2016-17	190,000	63,894	253,894
2017-18	200,000	58,056	258,056
2018-19	205,000	54,006	259,006
2020-2024	1,090,000	206,381	1,296,381
2025-2029	<u>1,225,000</u>	<u>83,691</u>	<u>1,308,691</u>
Total	<u>\$ 3,265,000</u>	<u>\$ 615,828</u>	<u>\$ 3,880,828</u>

NOTE 10 - Lease

On July 20, 2009, the District entered into a lease purchase agreement for lights on the District's athletic field in the amount of \$96,000 at an interest rate of 6.81% over a 5 year term.

On May 14, 2013, the District entered into a lease purchase agreement for iPads in the amount of \$86,162 at an interest rate of 5.52% over a 3 year term.

As of June 30, 2014, future minimum lease payments on both leases are as follows:

<u>Year Ending</u>	<u>Principal Due</u>	<u>Interest Due</u>	<u>Total Due</u>
June 30, 2015	\$ 44,939	\$ 2,454	\$ 47,393
	<u>\$ 44,939</u>	<u>\$ 2,454</u>	<u>\$ 47,393</u>

UNIFIED SCHOOL DISTRICT NO. 338
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2014

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment to Comply with Legal Max Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over [Under]</u>
General Funds:						
General Fund	\$3,131,644	\$ -	\$ 46,477	\$3,178,121	\$ 3,178,121	\$ -
Supplemental General	1,016,655	-	10,057	1,026,712	1,026,712	-
Special Purpose Funds:						
At Risk (4 yr old)	49,500	-	-	49,500	49,223	277
At Risk (K-12)	227,500	-	-	227,500	209,836	17,664
Capital Outlay	300,000	-	-	300,000	299,967	33
Driver Training	9,975	-	-	9,975	4,364	5,611
Food Service	262,300	-	-	262,300	219,937	42,363
Professional Development	22,000	-	-	22,000	22,000	-
Special Education	616,885	-	-	616,885	616,885	-
Vocational Education	105,250	-	-	105,250	75,795	29,455
Grants	86,664	-	-	86,664	87,757	[1,093]
KPERS Special Retirement Contribution	241,694	-	-	241,694	241,425	269
Recreation Commission	60,000	-	-	60,000	42,114	17,886
Bond and Interest Fund	280,594	-	-	280,594	280,594	-

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 338
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2014
(With Comparative Actual Amounts for the Year Ended June 30, 2013)

	Prior Year Actual	Current Year		Variance Over [Under]
		Actual	Budget	
Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property	\$ 246,723	\$ 240,164	\$ 256,688	\$ [16,524]
Delinquent	20,235	18,319	3,578	14,741
State Aid:				
Equalization Aid	2,334,084	2,382,056	2,383,893	[1,837]
Special Education Aid	469,358	452,505	448,885	3,620
Reimbursement Expenses	36,349	46,477	-	46,477
Transfers In	-	38,600	38,600	-
Total Receipts	<u>3,106,749</u>	<u>3,178,121</u>	<u>\$ 3,131,644</u>	<u>\$ 46,477</u>
Expenditures and Transfers				
Instruction	1,299,772	1,435,817	\$ 1,433,209	\$ [2,608]
Student support services	47,790	38,884	49,000	10,116
Instructional support staff	104,663	105,896	55,150	[50,746]
General administration	354,502	366,418	378,000	11,582
School administration	280,799	276,256	288,100	11,844
Operations and maintenance	330,253	341,856	303,950	[37,906]
Transportation	136,238	111,522	175,350	63,828
Transfers out	552,732	501,472	448,885	[52,587]
Adjustment for qualifying budget credits	-	-	46,477	46,477
Total Expenditures and Transfers	<u>3,106,749</u>	<u>3,178,121</u>	<u>\$ 3,178,121</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 338
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2014
(With Comparative Actual Amounts for the Year Ended June 30, 2013)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property	\$ 368,444	\$ 406,182	\$ 465,269	\$ [59,087]
Delinquent	32,607	29,311	23,240	6,071
Motor Vehicle	62,274	60,113	58,929	1,184
Recreational Vehicle	824	797	768	29
State Aid	527,252	507,588	499,267	8,321
Reimbursed Expenses	<u>6,801</u>	<u>10,057</u>	<u>-</u>	<u>10,057</u>
Total Receipts	<u>998,202</u>	<u>1,014,048</u>	<u>\$ 1,047,473</u>	<u>\$ [33,425]</u>
Expenditures and Transfers				
Instruction	358,771	303,388	\$ 389,947	\$ 86,559
Instructional support staff	789	5,404	2,000	[3,404]
General administration	50,912	84,325	50,000	[34,325]
Operations and maintenance	99,329	111,215	110,150	[1,065]
Transfers out	507,000	522,380	464,558	[57,822]
Adjustment for qualifying budget credits	<u>-</u>	<u>-</u>	<u>10,057</u>	<u>10,057</u>
Total Expenditures and Transfers	<u>1,016,801</u>	<u>1,026,712</u>	<u>\$ 1,026,712</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures	[18,599]	[12,664]		
Unencumbered Cash, Beginning	<u>43,597</u>	<u>24,998</u>		
Unencumbered Cash, Ending	<u>\$ 24,998</u>	<u>\$ 12,334</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 338
At Risk (4 yr old) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2014
(With Comparative Actual Amounts for the Year Ended June 30, 2013)

	Prior Year Actual	Current Year		Variance Over [Under]
		Actual	Budget	
Receipts				
Charges for Services	\$ 9,895	\$ 14,880	\$ 9,000	\$ 5,880
Transfers In	<u>38,300</u>	<u>32,000</u>	<u>29,500</u>	<u>2,500</u>
Total Receipts	<u>48,195</u>	<u>46,880</u>	<u>\$ 38,500</u>	<u>\$ 8,380</u>
Expenditures and Transfers				
Instruction	<u>48,054</u>	<u>49,223</u>	<u>\$ 49,500</u>	<u>\$ 277</u>
Total Expenditures and Transfers	<u>48,054</u>	<u>49,223</u>	<u>\$ 49,500</u>	<u>\$ 277</u>
Receipts Over [Under] Expenditures	141	[2,343]		
Unencumbered Cash, Beginning	<u>23,907</u>	<u>24,048</u>		
Unencumbered Cash, Ending	<u>\$ 24,048</u>	<u>\$ 21,705</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 338
At Risk (K-12) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2014
(With Comparative Actual Amounts for the Year Ended June 30, 2013)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Reimbursed Expenses	\$ 1,325	\$ -	\$ 32,000	\$ [32,000]
Transfers In	<u>149,400</u>	<u>204,000</u>	<u>185,500</u>	<u>18,500</u>
Total Receipts	<u>150,725</u>	<u>204,000</u>	<u>\$ 217,500</u>	<u>\$ [13,500]</u>
Expenditures and Transfers				
Instruction	150,971	209,836	\$ 195,500	\$ [14,336]
Student support services	<u>-</u>	<u>-</u>	<u>32,000</u>	<u>32,000</u>
Total Expenditures and Transfers	<u>150,971</u>	<u>209,836</u>	<u>\$ 227,500</u>	<u>\$ 17,664</u>
Receipts Over [Under] Expenditures	[246]	[5,836]		
Unencumbered Cash, Beginning	<u>10,338</u>	<u>10,092</u>		
Unencumbered Cash, Ending	<u>\$ 10,092</u>	<u>\$ 4,256</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 338
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2014
(With Comparative Actual Amounts for the Year Ended June 30, 2013)

	Prior Year Actual	Current Year		Variance Over [Under]
		Actual	Budget	
Receipts				
Taxes and Shared Revenue:				
Delinquent	\$ 31	\$ 18	\$ -	\$ 18
Investment Income	1,534	1,112	1,500	[388]
State Aid	20,333	27,994	-	27,994
Federal Aid	47,183	-	-	-
Miscellaneous	86,162	-	-	-
Transfer In	41,687	-	-	-
Total Receipts	196,930	29,124	\$ 1,500	\$ 27,624
Expenditures and Transfers				
Instructional support	123,928	43,608	\$ 100,000	\$ 56,392
General administration	-	18,709	-	[18,709]
Operations and maintenance	193,296	188,942	-	[188,942]
Student transportation services	74,574	7,808	85,000	77,192
Facility acquisition and construction services	25,644	40,900	115,000	74,100
Total Expenditures and Transfers	417,442	299,967	\$ 300,000	\$ 33
Receipts Over [Under] Expenditures	[220,512]	[270,843]		
Unencumbered Cash, Beginning	729,969	509,457		
Unencumbered Cash, Ending	\$ 509,457	\$ 238,614		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 338
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2014
(With Comparative Actual Amounts for the Year Ended June 30, 2013)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
State Aid:				
Driver Training	\$ 1,767	\$ 765	\$ 2,070	\$ [1,305]
Charges for Services	<u>2,250</u>	<u>3,250</u>	<u>4,500</u>	<u>[1,250]</u>
Total Receipts	<u>4,017</u>	<u>4,015</u>	<u>\$ 6,570</u>	<u>\$ [2,555]</u>
Expenditures				
Instruction	5,036	4,174	\$ 8,875	\$ 4,701
Operations and maintenance	<u>275</u>	<u>190</u>	<u>1,100</u>	<u>910</u>
Total Expenditures	<u>5,311</u>	<u>4,364</u>	<u>\$ 9,975</u>	<u>\$ 5,611</u>
Receipts Over [Under] Expenditures	[1,294]	[349]		
Unencumbered Cash, Beginning	<u>14,108</u>	<u>12,814</u>		
Unencumbered Cash, Ending	<u>\$ 12,814</u>	<u>\$ 12,465</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 338
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2014
(With Comparative Actual Amounts for the Year Ended June 30, 2013)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Federal Aid:				
National School Lunch Program	\$ 103,627	\$ 112,895	\$ 99,472	\$ 13,423
State Aid:				
School Food Assistance	2,113	2,113	2,280	[167]
Charges for Services	69,029	68,489	111,425	[42,936]
Transfers In	<u>55,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
Total Receipts	<u>229,769</u>	<u>203,497</u>	<u>\$ 213,177</u>	<u>\$ [9,680]</u>
Expenditures				
Food service operation	<u>206,551</u>	<u>219,937</u>	<u>\$ 262,300</u>	<u>\$ 42,363</u>
Total Expenditures	<u>206,551</u>	<u>219,937</u>	<u>\$ 262,300</u>	<u>\$ 42,363</u>
Receipts Over [Under] Expenditures	23,218	[16,440]		
Unencumbered Cash, Beginning	<u>66,112</u>	<u>89,330</u>		
Unencumbered Cash, Ending	<u>\$ 89,330</u>	<u>\$ 72,890</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 338
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2014
(With Comparative Actual Amounts for the Year Ended June 30, 2013)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Transfers In	\$ 18,100	\$ 19,000	\$ 18,000	\$ 1,000
Total Receipts	<u>18,100</u>	<u>19,000</u>	<u>\$ 18,000</u>	<u>\$ 1,000</u>
Expenditures				
Instructional support staff	<u>18,004</u>	<u>22,000</u>	<u>\$ 22,000</u>	<u>\$ -</u>
Total Expenditures	<u>18,004</u>	<u>22,000</u>	<u>\$ 22,000</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures	96	[3,000]		
Unencumbered Cash, Beginning	<u>13,999</u>	<u>14,095</u>		
Unencumbered Cash, Ending	<u>\$ 14,095</u>	<u>\$ 11,095</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 338
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2014
(With Comparative Actual Amounts for the Year Ended June 30, 2013)

	Prior Year Actual	Current Year		Variance Over [Under]
		Actual	Budget	
Receipts				
Intergovernmental	\$ 4,836	\$ 21,495	\$ -	\$ 21,495
Miscellaneous	5,300	-	-	-
Transfers In	617,358	614,885	579,443	35,442
Total Receipts	627,494	636,380	\$ 579,443	\$ 56,937
Expenditures				
Instruction	622,164	568,914	\$ 586,885	\$ 17,971
School administration	-	5,942	-	[5,942]
Vehicle operating services	5,599	42,029	30,000	[12,029]
Total Expenditures	627,763	616,885	\$ 616,885	\$ -
Receipts Over [Under] Expenditures	[269]	19,495		
Unencumbered Cash, Beginning	110,416	110,147		
Unencumbered Cash, Ending	\$ 110,147	\$ 129,642		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 338
Vocational Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2014
(With Comparative Actual Amounts for the Year Ended June 30, 2013)

	Prior Year Actual	Current Year		Variance Over [Under]
		Actual	Budget	
Receipts				
State Aid	\$ -	\$ 8,796	\$ -	\$ 8,796
Transfers In	<u>98,200</u>	<u>85,000</u>	<u>101,000</u>	<u>[16,000]</u>
Total Receipts	<u>98,200</u>	<u>93,796</u>	<u>\$ 101,000</u>	<u>\$ [7,204]</u>
Expenditures				
Instruction	95,344	75,375	\$ 105,250	\$ 29,875
Student Support Services	<u>3,000</u>	<u>420</u>	<u>-</u>	<u>[420]</u>
Total Expenditures	<u>98,344</u>	<u>75,795</u>	<u>\$ 105,250</u>	<u>\$ 29,455</u>
Receipts Over [Under] Expenditures	[144]	18,001		
Unencumbered Cash, Beginning	<u>11,203</u>	<u>11,059</u>		
Unencumbered Cash, Ending	<u>\$ 11,059</u>	<u>\$ 29,060</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 338
Community Learning Center Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended June 30, 2014 and 2013

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
State Aid	\$ 20,858	\$ 21,606
Total Receipts	<u>20,858</u>	<u>21,606</u>
Expenditures		
Instruction	<u>24,484</u>	<u>24,823</u>
Total Expenditures	<u>24,484</u>	<u>24,823</u>
Receipts Over [Under] Expenditures	[3,626]	[3,217]
Unencumbered Cash, Beginning	<u>18,704</u>	<u>15,078</u>
Unencumbered Cash, Ending	<u>\$ 15,078</u>	<u>\$ 11,861</u>

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 338
Textbook Rental Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended June 30, 2014 and 2013

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Charges for Services	\$ 29,583	\$ 26,562
Total Receipts	<u>29,583</u>	<u>26,562</u>
Expenditures		
Instruction	13,438	85,240
Transfers out	<u>-</u>	<u>38,600</u>
Total Expenditures	<u>13,438</u>	<u>123,840</u>
Receipts Over [Under] Expenditures	16,145	[97,278]
Unencumbered Cash, Beginning	<u>99,949</u>	<u>116,094</u>
Unencumbered Cash, Ending	<u>\$ 116,094</u>	<u>\$ 18,816</u>

* This fund is not required to be budgeted.

See independent auditor's report on the financial statements.

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UNIFIED SCHOOL DISTRICT NO. 338
Contingency Reserve Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended June 30, 2014 and 2013

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Transfers In	\$ 41,687	\$ 48,967
Total Receipts	<u>41,687</u>	<u>48,967</u>
Expenditures		
Instruction	<u>-</u>	<u>58,984</u>
Total Expenditures	<u>-</u>	<u>58,984</u>
Receipts Over [Under] Expenditures	41,687	[10,017]
Unencumbered Cash, Beginning	<u>216,801</u>	<u>258,488</u>
Unencumbered Cash, Ending	<u>\$ 258,488</u>	<u>\$ 248,471</u>

* This fund is not required to be budgeted.

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 338
Grants Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2014

	<u>Title I</u>	<u>REAP</u>	<u>Class Size Reduction</u>
Receipts			
Federal Aid:			
Grants	<u>\$ 47,163</u>	<u>\$ 27,297</u>	<u>\$ 14,142</u>
Total Receipts	<u>47,163</u>	<u>27,297</u>	<u>14,142</u>
Expenditures			
Instruction	<u>47,163</u>	<u>27,297</u>	<u>13,297</u>
Total Expenditures	<u>47,163</u>	<u>27,297</u>	<u>13,297</u>
Receipts Over [Under] Expenditures	-	-	845
Unencumbered Cash, Beginning	-	-	-
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 845</u>

<u>Actual Totals</u>	<u>Budget</u>	Variance Over [Under]
\$ 88,602	\$ 86,664	\$ 1,938
<u>88,602</u>	<u>\$ 86,664</u>	<u>\$ 1,938</u>
<u>87,757</u>	<u>\$ 86,664</u>	<u>\$ [1,093]</u>
<u>87,757</u>	<u>\$ 86,664</u>	<u>\$ [1,093]</u>
845		
<u>-</u>		
<u>\$ 845</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 339
KPERS Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2014
(With Comparative Actual Amounts for the Year Ended June 30, 2013)

	Prior Year Actual	Current Year		Variance Over [Under]
		Actual	Budget	
Receipts				
State Aid:				
Employer Contribution	\$ 213,888	\$ 241,425	\$ 241,694	\$ [269]
Total Receipts	<u>213,888</u>	<u>241,425</u>	<u>\$ 241,694</u>	<u>\$ [269]</u>
Expenditures and Transfers				
Instruction	174,781	202,318	\$ 160,843	\$ [41,475]
Student support	2,597	2,597	4,311	1,714
Instructional support	2,633	2,633	5,964	3,331
General administration	7,216	7,216	14,705	7,489
School administration	10,785	10,785	22,629	11,844
Operations and maintenance	7,320	7,320	17,148	9,828
Student transportation services	4,411	4,411	7,951	3,540
Food service	<u>4,145</u>	<u>4,145</u>	<u>8,143</u>	<u>3,998</u>
Total Expenditures and Transfers	<u>213,888</u>	<u>241,425</u>	<u>\$ 241,694</u>	<u>\$ 269</u>
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 338
Gifts and Grants Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended June 30, 2014 and 2013

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Donations	\$ 4,132	\$ 3,847
Total Receipts	<u>4,132</u>	<u>3,847</u>
Expenditures		
Miscellaneous	<u>4,169</u>	<u>2,004</u>
Total Expenditures	<u>4,169</u>	<u>2,004</u>
Receipts Over [Under] Expenditures	[37]	1,843
Unencumbered Cash, Beginning	<u>13,536</u>	<u>13,499</u>
Unencumbered Cash, Ending	<u>\$ 13,499</u>	<u>\$ 15,342</u>

* This fund is not required to be budgeted.

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 338
Recreation Commission Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2014
(With Comparative Actual Amounts for the Year Ended June 30, 2013)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenue	\$ 17,605	\$ 16,805	\$ 17,194	\$ [389]
Miscellaneous	<u>12,116</u>	<u>13,741</u>	<u>-</u>	<u>13,741</u>
Total Receipts	<u>29,721</u>	<u>30,546</u>	<u>\$ 17,194</u>	<u>\$ 13,352</u>
Expenditures				
Instruction	<u>28,370</u>	<u>42,114</u>	<u>\$ 60,000</u>	<u>\$ 17,886</u>
Total Expenditures	<u>28,370</u>	<u>42,114</u>	<u>\$ 60,000</u>	<u>\$ 17,886</u>
Receipts Over [Under] Expenditures	1,351	[11,568]		
Unencumbered Cash, Beginning	<u>46,162</u>	<u>47,513</u>		
Unencumbered Cash, Ending	<u>\$ 47,513</u>	<u>\$ 35,945</u>		

UNIFIED SCHOOL DISTRICT NO. 338
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2014
(With Comparative Actual Amounts for the Year Ended June 30, 2013)

	Prior Year Actual	Current Year		Variance Over [Under]
		Actual	Budget	
Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property	\$ 130,289	\$ 69,617	\$ 79,475	\$ [9,858]
Delinquent	10,143	10,219	1,902	8,317
Motor Vehicle	20,286	18,667	18,509	158
Recreational Vehicle	271	244	241	3
Bond Proceeds	2,949,093	-	-	-
State Aid	130,764	116,533	137,491	[20,958]
Miscellaneous	-	10,138	-	10,138
Total Receipts	<u>3,240,846</u>	<u>225,418</u>	<u>\$ 237,618</u>	<u>\$ [12,200]</u>
Expenditures				
Principal	3,009,579	195,000	\$ 195,000	\$ -
Interest	94,099	85,594	85,594	-
Bond issuance costs	69,513	-	-	-
Total Expenditures	<u>3,173,191</u>	<u>280,594</u>	<u>\$ 280,594</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures	67,655	[55,176]		
Unencumbered Cash, Beginning	<u>144,768</u>	<u>212,423</u>		
Unencumbered Cash, Ending	<u>\$ 212,423</u>	<u>\$ 157,247</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 338
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2014

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Elementary Student Organizations:				
Elementary Activities	\$ 1,362	\$ 283	\$ 1,588	\$ 57
Elementary Activity Fund	2,114	1,209	1,522	1,801
Book Rental	-	15,192	15,192	-
Book Orders	50	2,325	2,311	64
Petty Cash	-	998	998	-
Preschool	-	13,720	13,720	-
Pep Club	63	-	-	63
Cheerleaders	5,045	4,008	5,425	3,628
Knowledge Bowl	75	-	-	75
AR Store	6,615	1,692	1,543	6,764
Community Learning Center	2,000	20,023	19,786	2,237
Student Council	887	5,351	5,411	828
PTO	8,419	7,780	6,612	9,586
Subtotal Elementary Student Organizations	<u>26,630</u>	<u>72,581</u>	<u>74,106</u>	<u>25,105</u>

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 338
Agency Funds
Summary of Receipts and Disbursements (Continued)
Regulatory Basis
For the Year Ended June 30, 2014

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
High School Student Organizations:				
Class of '12	\$ 687	\$ -	\$ 687	\$ -
Class of '13	405	-	-	405
Class of '14	2,514	64	2,523	55
Class of '15	1,300	8,220	7,711	1,809
Class of '16	1,834	2,064	819	3,079
Class of '17	-	1,155	-	1,155
BB/SB Teams	426	150	55	521
High School Girl's Basketball	250	320	443	127
Weight Lifting	273	-	-	273
HS Football Camp	60	2,102	2,102	60
K.A.Y.	1,317	-	-	1,317
FBLA	335	5,506	4,214	1,627
FHA / FCCLA	930	27,563	25,688	2,804
SPARKS	96	-	-	96
National Honor Society	384	242	297	329
TSA	9	-	-	9
STUCO	562	3,198	3,035	726
Y-Teens	240	121	183	178
Art Club	33	-	-	33
Book Rental	-	11,659	11,659	-
Meals and Milk	-	5,323	5,323	-
iPad Insurance	-	2,660	2,660	-
Science Grant	508	-	-	508
Const. Science	790	-	10	780
Ostmeyer Science Grant	-	1,000	1,000	-
Petty Cash	-	1,504	1,504	-
9-12 Auxiliary Account	1,795	1,650	1,077	2,368
Academic Booster	-	1,295	655	640
FACS	138	1,520	1,397	262
Shop	2,171	-	72	2,099
Band	2,226	4,045	2,947	3,323
Concert Choir	47	13	60	-
Yearbook	548	12,436	8,524	4,460
Speech and Drama	1,427	1,028	1,128	1,327
Entrepreneur Class	1,421	-	2	1,419
Football Jerseys	950	-	-	950
Dance Team	1,100	2,594	1,565	2,129
Cheerleading	1,111	6,445	5,513	2,043
DFALT	222	-	130	92
VFCCTV	76	88	164	-
Community Education	235	-	123	112
Educator Scholarship	322	-	-	322
After Prom	-	1,937	1,937	-
Subtotal High School Student Organizations	<u>26,742</u>	<u>105,901</u>	<u>95,207</u>	<u>37,436</u>
Total Agency Funds	<u>\$ 53,372</u>	<u>\$ 178,483</u>	<u>\$ 169,313</u>	<u>\$ 62,541</u>

See independent auditor's report on the financial statements.

Schedule 4

UNIFIED SCHOOL DISTRICT NO. 338
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2014

	Beginning Unencumbered Cash <u>Balance</u>	Prior Year Cancelled <u>Encumbrances</u>	Cash <u>Receipts</u>	<u>Expenditures</u>	Ending Unencumbered Cash <u>Balance</u>	Add: Outstanding Encumbrances and Accounts <u>Payable</u>	Ending Cash <u>Balance</u>
Gate Receipts	\$ 74	\$ -	\$ 33,837	\$ 28,107	\$ 5,804	\$ -	\$ 5,804

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